

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Tuesday 28th May, 2019

No. 219

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 05/2019 – State Tax

Dated: 29th January, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 10 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Ministry of Department of Finance, Revenue & Expenditure No.8/2017 – State Tax, dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 299, dated the 6th July, 2017, namely:-

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Sikkim Goods and Services Tax Rules, 2017:” shall be substituted.

This notification shall come into force with effect from the 1st day of February, 2019.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**